Annual Report of the Municipal Officers of the Town of Abbot for the Year 1950-51

Abbot, (Me.).
ANNUAL REPORT

OF THE

MUNICIPAL OFFICERS

OF THE

TOWN OF ABBOT

For the Year 1950-51

GUILFORD, MAINE
PRESS OF THE GUILFORD REGISTER
1951
ANNUAL REPORT

of the

MUNICIPAL OFFICERS

of the

TOWN of ABBOT

For the Year 1950-51

GUILFORD, MAINE
PRESS OF THE GUILFORD REGISTER
1951
TOWN OFFICERS 1950-51

Selectmen, Assessors and Overseers of the Poor

ALBERT LOVEJOY  ALLISON RICHARDS

CARROLL MOORE
Town Clerk
LEWIS J. TRIPP
Treasurer
ELLA F. DIFFIN
Tax Collector
LEWIS J. TRIPP
Road Commissioner
ALLISON RICHARDS
Attendance Officer
CARL MERRILL
School Committee

FREDA BROWN  FLOBERT MORSE
ALBERT LOVEJOY
Superintendent of Schools
LLOYD H. ROBINSON

Constables
LEWIS J. TRIPP  PHILIP MERRILL

Sexton
H. VICTOR RACE
Health Officer
ALTON J. MOORE
Town Fire Ward
CARL MERRILL
Poles: Fire Ward
GEORGE CAMPBELL
Surveyor of Wood, Lumber and Bark
ALBERT LOVEJOY
PISCATAQUIS, ss.

To Lewis J. Tripp, a constable in the town of Abbot,
County of Piscataquis, State of Maine:

GREETING:

In the name of the State of Maine, you are hereby required to notify and warn the inhabitants of the Town of Abbot, qualified to vote in town affairs, to meet at Abbot Grange Hall, in said town, on the 12th day of March, A.D. 1950, at ten o'clock in the forenoon, to act on the following articles, to wit:

Art. 1. To choose a moderator to preside at said meeting.
Art. 2. To choose a town clerk and fix his compensation.
Art. 3. To see if the town will accept the report of the town officers.
Art. 4. To choose selectmen, who shall serve as assessors and overseers of the poor and fix their compensation.
Art. 5. To choose a town treasurer and fix his compensation.
Art. 6. To choose a road commissioner and fix his compensation.
Art. 7. To see if the town will vote to fix the compensation of the collector of taxes.
Art. 8. To choose a collector of taxes.
Art. 9. To choose a member of the superintending school committee and fill any vacancy that may occur.
Art. 10. To choose a town fire ward.

Art. 11. To choose one or more constables.

Art. 12. To choose all other necessary town officers for the ensuing year.

Art. 13. To see what salary or wages the town will vote to pay all other officers.

Art. 14. To see if the town will vote to reorganize our school system to include a subprimary grade.

Art. 15. To see what sum of money the town will vote to raise and appropriate for the support of common schools.

Recommended—With Sub-primary $5,000
Without Sub-primary 2,200

Art. 16. To see what sum of money the town will vote to raise and appropriate for repairs and painting on school buildings.

Recommended—None.

Art. 17. To see what sum of money the town will vote to raise and appropriate for insurance on school buildings.

Recommended $280

Art. 18. To see what sum of money the town will vote to raise and appropriate for the purchase of textbooks.

Recommended—None.

Art. 19. To see what sum of money the town will vote to raise and appropriate for school supplies and appliances.

Recommended $325

Art. 20. To elect one trustee of the Piscataquis Community School.

Art. 21. To see if the town will vote to authorize the selectmen to use funds from the miscellaneous account to pay other town bills.
Art. 22. To see what sum of money the town will vote to raise and appropriate for support of poor.
Recommended $200

Art. 23. To see what sum of money the town will vote to raise and appropriate for Aid to Dependent Children as required by law.
Recommended $250

Art. 24. To see what sum of money the town will vote to raise and appropriate for Memorial Day and to whom it shall be paid.
Recommended $50

Art. 25. To see what sum of money the town will vote to raise and appropriate to pay town officers.
Recommended $1,500

Art. 26. To see what sum of money the town will vote to raise and appropriate to pay miscellaneous bills.
Recommended to pay out of Excise Tax.

Art. 27. To see if the town will fix a date when taxes shall be due and payable, and to see if the town will fix a rate of interest to be charged on taxes unpaid after said date.
Recommended Sept. 1st ith 6% interest thereafter.

Art. 28. To see what sum of money the town will vote to raise and appropriate to pay interest.
Recommended $100

Art. 29. To see what sum of money the town will vote to raise and appropriate for State Aid road construction in addition to the amounts regularly raised for the care of ways and highways and bridges, under provisions of Sections 25 and 29, Chap. R. S. 1944 as amended.
Recommended $600

Art. 30. To see what sum of money the town will vote to raise and appropriate for cutting bushes on improved roads as required by law.
Recommended $50
Art. 31. To see what sum of money the town will vote to raise and appropriate for summer roads and bridges.

Recommended $2,000

Art. 32. To see what sum of money the town will vote to raise and appropriate for winter roads and snow removal.

Recommended $2,000

Art. 33. To see what sum of money the town will vote to raise and appropriate for the services of a public health nurse.

Recommended $50

Art. 34. To see if the town will vote to raise and appropriate money for Immunization of school children.

Recommended $20

Art. 35. To see if the town will vote to instruct the treasurer to hold 50 percent of all town orders on anyone owing the town.

Art. 36. To see if the town will vote to authorize the selectmen to hire sums of money as may be necessary and give notes for the same.

Art. 37. To see if the town will vote to authorize the selectmen to sell any real estate now owned by the town or which may be acquired by it under such terms as they deem advisable and execute quit claim deeds for the same.

Art. 38. To see if the town will vote to authorize the selectmen and town treasurer to borrow money during the present municipal year in anticipation of and to be paid from taxes of the current year of 1951 and to execute and deliver the necessary notes for the same.

Art. 39. To see what sum the town will vote to raise and appropriate for the State of Maine Publicity Bureau.
Art. 40. To see if the town will vote to raise and appropriate money to cooperate with the Maine Forest Service and the Federal Government in control of the White Pine Blister Rust, in accordance with the Revised Statutes.

Art. 41. To see what sum of money the town will vote to raise and appropriate to retire town debt.

Recommended $2,350

Art. 42. To see what action the town will take in regard to running town lines and raise and appropriate money for same.

Art. 43. To see if the town will vote to accept the sum of $100.00 from Frank Page, the interest to be used for perpetual care of the Frank Page lot.

Art. 44. To see if the town will vote to accept the sum of $150.00, the interest to be used for perpetual care of the Jacob Huff lot.

Art. 45. To see if the town will vote to accept the sum of $100.00 from Vincent Meserve, the interest to be used for perpetual care of the Meserve lot.

Art. 46. To see if the town will vote to accept the sum of $100.00 from Isabel Simmons, the interest to be used for perpetual care of the E. E. Hescock lot.

Art. 47. To see if the town will vote to accept the sum of $200.00 from Gladys Gilman, the interest to be used for perpetual care of the W. Brasier & E. Watson lot.

Art. 48. To see if the town will vote to accept the sum of $125.00 from L. L. Colson, the interest to be used for perpetual care of the Ralph Lord lot.

Art. 49. To see if the town will vote to accept the sum of $100.00 from the Jennie Race Estate, the interest to be used for perpetual care of the Harold E. Race lot.
Art. 50. To see if the town will vote to accept the sum of $100.00 from H. E. Harrington, the interest to be used for perpetual care of the Jotham Harrington lot.

Art. 51. To see if the town will vote to authorize the town officers to transfer balances between accounts.

Art. 52. To see if the town will vote to choose a Budget Committee whose duty it shall be to consider, before the Annual Meeting for 1952 appropriations to be made at such meeting and report its recommendations.

Art. 53. To transact any other business that may properly come before said meeting.

The selectmen give notice that they will be in session at Abbot Grange Hall at nine o’clock in the forenoon of the day of said meeting, for the purpose of revising the list of voters.

Given under our hands at Abbot this 27th day of February 1951.

ALBERT M. LOVEJOY
ALLISON RICHARDS
CARROLL MOORE
Selectmen of Abbot
REPORT OF ASSESSORS

APPROPRIATIONS 1950-51

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Town officers</td>
<td>$1,800.00</td>
</tr>
<tr>
<td>Common schools</td>
<td>750.00</td>
</tr>
<tr>
<td>Repairs on school buildings</td>
<td>50.00</td>
</tr>
<tr>
<td>Insurance on school buildings</td>
<td>77.50</td>
</tr>
<tr>
<td>School textbooks</td>
<td>50.00</td>
</tr>
<tr>
<td>School supplies &amp; appliances</td>
<td>275.00</td>
</tr>
<tr>
<td>Support of poor</td>
<td>200.00</td>
</tr>
<tr>
<td>Aid to dependent children</td>
<td>300.00</td>
</tr>
<tr>
<td>Memorial Day</td>
<td>50.00</td>
</tr>
<tr>
<td>Interest</td>
<td>200.00</td>
</tr>
<tr>
<td>State Aid road construction</td>
<td>600.00</td>
</tr>
<tr>
<td>Summer Roads &amp; bridges</td>
<td>2,000.00</td>
</tr>
<tr>
<td>Winter Roads &amp; snow removal</td>
<td>2,000.00</td>
</tr>
<tr>
<td>Public Health Nurse</td>
<td>50.00</td>
</tr>
<tr>
<td>Retire town debt</td>
<td>2,000.00</td>
</tr>
</tbody>
</table>

$10,402.50

State Tax    1,400.50
County Tax   368.63
Piscataquis Community School District 5,758.65
Overlay and Fraction 189.72

$18,120.00

Tax Rate 10.00 hundred
No. of Polls Taxed 122
No. of Polls Not Taxed 22
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Total assessment</td>
<td>$18,120.00</td>
</tr>
<tr>
<td>Supplemental Tax</td>
<td>3.00</td>
</tr>
<tr>
<td>Interest on Taxes</td>
<td>89.69</td>
</tr>
<tr>
<td><strong>Total Commitment</strong></td>
<td><strong>$18,212.69</strong></td>
</tr>
<tr>
<td>Collected and paid Treasurer Taxes</td>
<td><strong>$16,405.25</strong></td>
</tr>
<tr>
<td>Collected and paid Treasurer Interest</td>
<td>89.69</td>
</tr>
<tr>
<td>Abatements</td>
<td>61.00</td>
</tr>
<tr>
<td>Delinquent Tax Liens</td>
<td>1,500.25</td>
</tr>
<tr>
<td>Delinquent Personal Tax</td>
<td>156.00</td>
</tr>
<tr>
<td>Error</td>
<td>.50</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$18,212.69</strong></td>
</tr>
</tbody>
</table>

**ABATEMENTS**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Fred Stevens, owned by town</td>
<td>$15.00</td>
</tr>
<tr>
<td>Williams &amp; Tracy, owned by town</td>
<td>25.00</td>
</tr>
<tr>
<td>Blair Thomas, error</td>
<td>1.00</td>
</tr>
<tr>
<td>Levi Boutilier, paid in Seboois</td>
<td>3.00</td>
</tr>
<tr>
<td>Alton Carr, Service</td>
<td>3.00</td>
</tr>
<tr>
<td>Ervis Hunt, Veteran</td>
<td>3.00</td>
</tr>
<tr>
<td>Guy True, Poor</td>
<td>3.00</td>
</tr>
<tr>
<td>Mervin Trefethen, paid in Guilford</td>
<td>3.00</td>
</tr>
<tr>
<td>Fred Bishop</td>
<td>4.00</td>
</tr>
<tr>
<td>Richard Ellis, Poor</td>
<td>1.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$61.00</strong></td>
</tr>
</tbody>
</table>

**VALUATION APRIL 1ST, 1950**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Real Estate, resident</td>
<td>$97,260.00</td>
</tr>
<tr>
<td>Real Estate, non-resident</td>
<td>64,580.00</td>
</tr>
<tr>
<td>Personal Estate, resident</td>
<td>13,050.00</td>
</tr>
<tr>
<td>Personal Estate, non-resident</td>
<td>2,650.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$177,540.00</strong></td>
</tr>
</tbody>
</table>
### EXEMPT LIVESTOCK

<table>
<thead>
<tr>
<th>Item Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>74 Cattle, 18 mos. and younger</td>
<td>$1,480.00</td>
</tr>
<tr>
<td>4 Kids &amp; Goats</td>
<td>20.00</td>
</tr>
<tr>
<td>8 Swine</td>
<td>150.00</td>
</tr>
<tr>
<td>507 Domestic Fowl</td>
<td>378.00</td>
</tr>
</tbody>
</table>

**Total for Exempt Livestock**: $2,028.00

### TAXABLE PERSONAL PROPERTY

<table>
<thead>
<tr>
<th>Item Description</th>
<th>Value</th>
</tr>
</thead>
<tbody>
<tr>
<td>57 Mules, Horses and Ponies</td>
<td>$2,020.00</td>
</tr>
<tr>
<td>1 Steer</td>
<td>30.00</td>
</tr>
<tr>
<td>102 Milk Cows and Heifers</td>
<td>4,080.00</td>
</tr>
<tr>
<td>8 Heifers, over 2 yrs. old</td>
<td>240.00</td>
</tr>
<tr>
<td>19 Heifers, 18 mos. to 2 yrs. old</td>
<td>475.00</td>
</tr>
<tr>
<td>370 Domestic Fowl</td>
<td>275.00</td>
</tr>
<tr>
<td>Stock in Trade</td>
<td>4,000.00</td>
</tr>
<tr>
<td>Logs</td>
<td>1,250.00</td>
</tr>
<tr>
<td>3 Boats</td>
<td>75.00</td>
</tr>
<tr>
<td>Gasoline Pumps and Attachments</td>
<td>1,400.00</td>
</tr>
<tr>
<td>120 Radios</td>
<td>1,200.00</td>
</tr>
<tr>
<td>Machinery and Equipment</td>
<td>350.00</td>
</tr>
<tr>
<td>Other Property</td>
<td>305.00</td>
</tr>
</tbody>
</table>

**Total for Taxable Personal Property**: $15,700.00

### LIST OF UNPAID PERSONAL TAX

<table>
<thead>
<tr>
<th>Year</th>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>1946</td>
<td>Norris Hescock</td>
<td>$11.96</td>
</tr>
<tr>
<td>1947</td>
<td>Norris Hescock</td>
<td>11.78</td>
</tr>
<tr>
<td></td>
<td>Leon Wentworth</td>
<td>4.46</td>
</tr>
<tr>
<td>1948</td>
<td>Charles I. Goff</td>
<td>5.30</td>
</tr>
<tr>
<td></td>
<td>Norris Hescock</td>
<td>12.54</td>
</tr>
<tr>
<td></td>
<td>Ervin Hunt</td>
<td>20.19</td>
</tr>
<tr>
<td></td>
<td>Lauren McAllister</td>
<td>32.86</td>
</tr>
<tr>
<td></td>
<td>Leon Wentworth</td>
<td>8.30</td>
</tr>
</tbody>
</table>

**Total for Unpaid Personal Tax**: $79.19
WORTHLESS CREDIT WRITTEN OFF
BY SELECTMEN

Personal Tax 1946 56.00
Personal Tax 1947 26.95
Personal Tax 1948 16.96

$99.91

REPORT OF TAX COLLECTOR
LEWIS J. TRIPP

Personal Delinquent Tax 1950-51

Morrill Annie  $15.00
Adolph Burke  4.00
Roy Daggett  1.00
Ervin Hunt  12.00
Bernard Lloyd  18.00
Philip F. & Dorothy W. Merrill  51.00
Margaret C. Orff  1.00
Stanley Patterson  10.00
Everett Weymouth  14.00
Clyde Tompkins, Jr.  4.00
Robert Tompkins  3.00
Leon Wentworth  9.00
Oral Wentworth  7.00
Charles I. Goff  4.00
Ralph Hunt  3.00

$156.00
<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bernard Lloyd</td>
<td>18.00</td>
</tr>
<tr>
<td>Philip F. &amp; Dorothy W. Merrill</td>
<td>51.00</td>
</tr>
<tr>
<td>Oral Wentworth</td>
<td>7.00</td>
</tr>
<tr>
<td>Stanley Patterson</td>
<td>10.00</td>
</tr>
<tr>
<td>Margaret C. Orff</td>
<td>1.00</td>
</tr>
<tr>
<td>Ervin Hunt</td>
<td>12.00</td>
</tr>
</tbody>
</table>

**Resident Tax Lien Delinquents 1950-51**

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mona Annie</td>
<td>$120.00</td>
</tr>
<tr>
<td>James Brown</td>
<td>41.00</td>
</tr>
<tr>
<td>Adolph Burke</td>
<td>14.00</td>
</tr>
<tr>
<td>Douglas Ellis</td>
<td>65.00</td>
</tr>
<tr>
<td>Charles I. Goff</td>
<td>130.00</td>
</tr>
<tr>
<td>Norris Hescock</td>
<td>171.00</td>
</tr>
<tr>
<td>Ervin M. &amp; Frank H. Hunt</td>
<td>36.25</td>
</tr>
<tr>
<td>Ervin M. Hunt</td>
<td>65.00</td>
</tr>
<tr>
<td>Meredith Merrill</td>
<td>10.00</td>
</tr>
<tr>
<td>Philip F. &amp; Dorothy W. Merrill</td>
<td>120.00</td>
</tr>
<tr>
<td>Margaret C. Orff</td>
<td>70.00</td>
</tr>
<tr>
<td>Readell Orff</td>
<td>60.00</td>
</tr>
<tr>
<td>Stanley Patterson</td>
<td>18.00</td>
</tr>
<tr>
<td>Everett &amp; Hazel Patterson</td>
<td>55.00</td>
</tr>
<tr>
<td>Virginia Thomas</td>
<td>10.00</td>
</tr>
<tr>
<td>Mary C. Wentworth</td>
<td>30.00</td>
</tr>
<tr>
<td>David Weymouth</td>
<td>110.00</td>
</tr>
<tr>
<td>Gladys Weymouth</td>
<td>85.00</td>
</tr>
<tr>
<td>Perley Leroy Daggett</td>
<td>30.00</td>
</tr>
<tr>
<td>Eugene Trefethen</td>
<td>20.00</td>
</tr>
</tbody>
</table>

**Subject to Tax Lien**

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ina H. Thomas</td>
<td>$95.00</td>
</tr>
<tr>
<td>Paid after books closed</td>
<td></td>
</tr>
<tr>
<td>Margaret C. Orff</td>
<td>70.00</td>
</tr>
<tr>
<td>James Brown</td>
<td>20.00</td>
</tr>
</tbody>
</table>
**Non-Resident Tax Lien Delinquents 1950-51**

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>G. Bartlett, M. Bubar &amp; T. Farrin</td>
<td>$125.00</td>
</tr>
<tr>
<td>Merle Crocker</td>
<td>5.00</td>
</tr>
<tr>
<td>W. E. Dean</td>
<td>5.00</td>
</tr>
<tr>
<td>Chester Freese</td>
<td>50.00</td>
</tr>
<tr>
<td>Raymond Martell</td>
<td>35.00</td>
</tr>
<tr>
<td>Vern A. Patterson</td>
<td>20.00</td>
</tr>
</tbody>
</table>

Total Commitment $18,120.00

Supplemental Tax 98.00

Interest 89.69

Total $18,307.69

Paid Treasurer Taxes $16,405.25

Paid Treasurer Interest 89.69

Abatements 61.00

Delinquent Tax Liens 1,500.25

Delinquent—Subject to Lien 95.00

Delinquent Personal Tax 156.00

Error .50

Total $18,307.69
REPORT OF TREASURER

Inhabitants of the Town of Abbot
in Account With
ELLA F. DIFFIN, Treasurer

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Balance Feb. 20, 1950</td>
<td>$4,016.04</td>
</tr>
<tr>
<td>Received from State</td>
<td></td>
</tr>
<tr>
<td>Snow Removal</td>
<td>$3,783.99</td>
</tr>
<tr>
<td>Equalization School Fund</td>
<td>3,249.00</td>
</tr>
<tr>
<td>Common Schools</td>
<td>792.25</td>
</tr>
<tr>
<td>Balance State School Fund</td>
<td>167.43</td>
</tr>
<tr>
<td>Bank Stock</td>
<td>3.00</td>
</tr>
<tr>
<td>Bear Bounty</td>
<td>135.00</td>
</tr>
<tr>
<td>State Aid Road</td>
<td>1,084.18</td>
</tr>
<tr>
<td>Town Road Improvement</td>
<td>792.32</td>
</tr>
<tr>
<td>Adolph Burke Acct.</td>
<td>411.60</td>
</tr>
<tr>
<td>Charles I. Goff</td>
<td>452.63</td>
</tr>
<tr>
<td>Ralph Thompson</td>
<td>818.45</td>
</tr>
<tr>
<td>Veteran II</td>
<td>256.68</td>
</tr>
<tr>
<td>Dog Tax Refund</td>
<td>17.62</td>
</tr>
<tr>
<td>Special Resolve Road 1949</td>
<td>303.36</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$12,267.51</strong></td>
</tr>
</tbody>
</table>

<p>| Miscellaneous Receipts                           |          |
| C. L. Race Short Loan                            | $2,000.00|
| L. J. Tripp Dog Licenses                         | 98.20    |
| Frank Page Cemetery Lot                          | 25.00    |
| E. E. Hescock                                    | 25.00    |
| Interest Cemetery Fund U. S. Bonds               | 145.00   |</p>
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Town Property</td>
<td>120.00</td>
</tr>
<tr>
<td>Refund on School Bus Ins.</td>
<td>.70</td>
</tr>
<tr>
<td>Manley Haley Refund on Road Acct.</td>
<td>49.04</td>
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<tr>
<td>P. C. School Transportation</td>
<td>712.66</td>
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<td>School Fund Interest</td>
<td>59.60</td>
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<tr>
<td>Dover-Foxcroft Veteran II</td>
<td>308.06</td>
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<tr>
<td>Otis Boutilier Refund</td>
<td>11.25</td>
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<tr>
<td>Costs 1950 Tax Liens</td>
<td>9.99</td>
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<td>Guilford, Me., Veteran III</td>
<td>460.72</td>
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<tr>
<td>Ervin Hunt 1948 Personal Tax</td>
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<td>Adolph Burke 1949 Personal Tax</td>
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<td>Vern Patterson 1949 Personal Tax</td>
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<td>Everett &amp; Hazel Patterson 1949 Per. Tax</td>
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<td>Morrell Annis 1949 Per. Tax</td>
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<tr>
<td>G. Bartlett, M. Bubar, T. Farrin 1948 Tax Lien Cost Int.</td>
<td>149.75</td>
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<td>Ervin Hunt 1948 Tax Lien Cost, Int.</td>
<td>80.89</td>
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<td>Everett &amp; Hazel Patterson 1948 Tax Lien Cost, Int.</td>
<td>59.74</td>
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<td>Norris Hescock 1948 Tax Lien Cost, Int.</td>
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<td>Gladys Weymouth 1948 Tax Lien Cost, Int.</td>
<td>84.86</td>
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<tr>
<td>Fred Bishop 1948 Tax Lien Cost, Int.</td>
<td>85.15</td>
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<td>Julia Howard 1948 Tax Lien Cost, Int.</td>
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<td>Readell Orff 1948 Tax Lien Cost, Int.</td>
<td>93.85</td>
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<td>H. N. McManus 1949 Tax Lien Cost, Int.</td>
<td>8.65</td>
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<td>G. Bartlett, M. Bubar, T. Farrin 1949 Tax Lien Cost, Int.</td>
<td>133.21</td>
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</table>
Mr. & Mrs. Clifton Carr, 1949
  Tax Lien Cost, Int.  33.48
Stanley Patterson 1949 Tax
  Lien Cost, Int. Part Payment 108.84
Dumont Townsend 1949 Tax Lien
  Cost, Int.  5.93
Fred Bishop 1949 Tax Lien Cost,
  Int.  86.95
Percy J. & Laura Trueworthy 1949
  Tax Lien Cost, Int.  89.29
Gladys Weymouth 1949 Tax Lien
  Cost, Int.  96.46
Readell Orff 1949 Tax Lien
  Cost, Int. Part Payment 13.50
Mary C. Wentworth 1949 Tax
  Lien Cost, Int. Part Payment 20.00
Vera Campbell Robinson 1949 Tax
  Lien Cost, Int. Part Payment 10.00
Received from Tax Coll., Taxes $16,405.25
Received from Tax Coll., Excise Taxes 1,205.63
Received from Tax Coll., Int.  89.69
Error on 1950 Receipts  8.00

$39,494.22

Warrants Paid  $36,081.61
Balance in Bank  33,412.61

$39,494.22
## REPORT OF SELECTMEN

### BALANCE SHEET

**Assets**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Treasurer's Cash Feb. 21, 1951</td>
<td>$3,404.61</td>
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<tr>
<td><strong>Uncollected Taxes:</strong></td>
<td></td>
</tr>
<tr>
<td>1950 Personal</td>
<td>$156.00</td>
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<td>1950 Tax Lien</td>
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<td>Subject to Lien</td>
<td>95.00</td>
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<td>1949 Personal Tax</td>
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<td>1949 Tax Lien</td>
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<td>1948 Personal Tax</td>
<td>79.19</td>
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<td>1946 Personal Tax</td>
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<td><strong>Total Uncollected Taxes</strong></td>
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<tr>
<td>Tax Acquired Property</td>
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<td>Due from State—Poor</td>
<td>119.77</td>
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<tr>
<td>Due from Guilford, Veteran III</td>
<td>40.86</td>
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<td>Due from State, Bear Bounty</td>
<td>15.00</td>
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<td>Government Bonds,</td>
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<tr>
<td>Cemetery Fund</td>
<td>5,800.00</td>
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<tr>
<td>Guilford Trust, Cemetery Fund</td>
<td>975.00</td>
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<tr>
<td>Accounts Receivable</td>
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<tr>
<td>Otis Boutilier, Poor Acct.</td>
<td>427.03</td>
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<tr>
<td>Mrs. Stanley Patterson</td>
<td>362.00</td>
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<td><strong>Total Accounts Receivable</strong></td>
<td>$9,439.66</td>
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<tr>
<td><strong>Total</strong></td>
<td>$15,512.22</td>
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## Liabilities

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>School Fund</td>
<td>$993.33</td>
</tr>
<tr>
<td>Cemetery Fund—Used by town</td>
<td>$1,925.00</td>
</tr>
<tr>
<td>Cemetery Fund—Govt. Bonds</td>
<td>$5,800.00</td>
</tr>
<tr>
<td>Cemetery Fund—Guilford Trust Co.</td>
<td>$975.00</td>
</tr>
<tr>
<td>P. C. School Int. bearing Notes</td>
<td>$2,350.00</td>
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**Total Liabilities**: $12,043.83

## MISCELLANEOUS ACCOUNTS

### Receipts

<table>
<thead>
<tr>
<th>Account</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Unexpended 1949-50</td>
<td>$417.00</td>
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<tr>
<td>Excise Tax</td>
<td>$1,205.63</td>
</tr>
<tr>
<td>Overlay and Fraction</td>
<td>$189.72</td>
</tr>
<tr>
<td>Tax Lien Costs</td>
<td>$78.62</td>
</tr>
<tr>
<td>L. J. Tripp, Dog License</td>
<td>$98.20</td>
</tr>
<tr>
<td>Dog License Refund</td>
<td>$17.62</td>
</tr>
<tr>
<td>Cemetery Lots</td>
<td>$50.00</td>
</tr>
<tr>
<td>Bank Stock</td>
<td>$3.00</td>
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<tr>
<td>Town Property</td>
<td>$120.00</td>
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<tr>
<td>Bear Bounty</td>
<td>$135.00</td>
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**Total Receipts**: $2,399.98

### Expended

<table>
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<tr>
<td>Tax Liens</td>
<td>$177.92</td>
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<tr>
<td>Town Officers Supplies</td>
<td>$41.15</td>
</tr>
<tr>
<td>Telephone &amp; Postage</td>
<td>$82.63</td>
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<tr>
<td>Misc. Labor</td>
<td>$10.00</td>
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<tr>
<td>Legal Work</td>
<td>$51.59</td>
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<tr>
<td>Mowing Town Farm</td>
<td>$15.00</td>
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<tr>
<td>Mowing Cemeteries</td>
<td>$30.00</td>
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<tr>
<td>Street Lights</td>
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<tr>
<td>Officer’s Bonds</td>
<td>$22.50</td>
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<tr>
<td>Audit</td>
<td>$76.06</td>
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<tr>
<td>Health Clinic Supplies</td>
<td>$13.58</td>
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<tr>
<td>Travel Expense, Lloyd Robinson</td>
<td>$10.00</td>
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<tr>
<td>Travel Expense, Allison Richards</td>
<td>$15.00</td>
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<tr>
<td>Travel Expense, Albert Lovejoy</td>
<td>$40.00</td>
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</table>

**Total Expended**: $1,292.03
Grange Hall Rent 40.00
Frank Rollins 36.00
Town Reports 139.16
Tax Refunds, Vera Norton 5.00
Tax Refunds, Henry Knox 6.00
Dog Licenses 98.20
Bank Service Charge 2.84
Municipal Assoc. Fee. 20.00
Testing Water 3.35
Bear Bounty 150.00
Transferred to Town Poor 785.73

$2,014.27

Unexpended $295.66

INTEREST 1950-51

Receipts
Unexpended $96.38
Appropriated 200.00
Interest on Tax Liens 98.62
Interest on Taxes 89.69
Interest on Cemetery Trust Fund 145.00

$629.69

Expended
C. L. Race 33.34
C. L. Race, P. C. School 80.00
John Clark, P. C. School 94.00
Victor Race, Cemetery Fund 221.22
School Fund Interest 59.60

$488.16

Unexpended $141.53

TEMPORARY LOAN
C. L. Race $2,000.00
Paid C. L. Race 2,000.00
PISCATAQUIS COMMUNITY SCHOOL DISTRICT

Notes Payable

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
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<tbody>
<tr>
<td>C. L. Race</td>
<td>$1,000.00</td>
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<tr>
<td>John Clark</td>
<td>$1,350.00</td>
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</table>

Maintenance Expenses

For P. C. School Assessment | $5,758.65
Expended                    | 5,758.65

CEMETERY TRUST FUNDS

Put into U. S. Government Bonds June 8, 1949

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
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<tbody>
<tr>
<td>Charles Adams</td>
<td>$200.00</td>
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<tr>
<td>C. W. Brown</td>
<td>100.00</td>
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<tr>
<td>David Buxton</td>
<td>100.00</td>
</tr>
<tr>
<td>James Buxton</td>
<td>100.00</td>
</tr>
<tr>
<td>Morrell Currier</td>
<td>100.00</td>
</tr>
<tr>
<td>Annie L. Curtis</td>
<td>100.00</td>
</tr>
<tr>
<td>G. M. Fogg</td>
<td>100.00</td>
</tr>
<tr>
<td>E. Moulton</td>
<td>100.00</td>
</tr>
<tr>
<td>George B. West</td>
<td>100.00</td>
</tr>
<tr>
<td>Mrs. Jennie Witham</td>
<td>200.00</td>
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<tr>
<td>John R. Witham</td>
<td>100.00</td>
</tr>
<tr>
<td>John Mears</td>
<td>100.00</td>
</tr>
<tr>
<td>Washington Delano</td>
<td>100.00</td>
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<tr>
<td>Otto Syphert</td>
<td>100.00</td>
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<tr>
<td>George Foster</td>
<td>100.00</td>
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<tr>
<td>Mildred Potter Hill and Sumner Carr</td>
<td>100.00</td>
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<tr>
<td>Hope Buxton Myhr</td>
<td>4,000.00</td>
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</table>

$5,800.00

CEMETERY TRUST FUNDS

On Guilford Trust Co. Pass Book No. 12,581

<table>
<thead>
<tr>
<th>Name</th>
<th>Amount</th>
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</thead>
<tbody>
<tr>
<td>Frank Page</td>
<td>$100.00</td>
</tr>
<tr>
<td>Jacob Huff</td>
<td>150.00</td>
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<tr>
<td>Meserve Lot</td>
<td>100.00</td>
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<tr>
<td>E. E. Hescock</td>
<td>100.00</td>
</tr>
<tr>
<td>W. Brazier &amp; E. Watson</td>
<td>200.00</td>
</tr>
<tr>
<td>Ralph Lord</td>
<td>125.00</td>
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</table>
Harold E. Race 100.00
Jotham Harrington 100.00

$975.00

CEMETERY TRUST FUNDS
C. W. Wood $100.00
A. F. and Harold Foss 100.00
Laura Hall Est. and Washburn Lot 100.00
Andy Cleaves 100.00
George Currier 100.00
Seneca Buck 100.00
John Woods 100.00
G. Bradman 100.00
Morse Lot 100.00
Edwin Perkins 100.00
Mercy Hutchins 100.00
Melvin Wyman 100.00
J. Dexter Draper 100.00
Alton Crockett-Kirk and Crockett Lot 100.00
Alice Miller, Bessey Lot 100.00
Mary Adams, S. Adams Lot 50.00
M. Hudson, L. Ryan Lot 50.00
Ella Landry, Bearce Lot 75.00
Mary McCausland and Rollins Lot 50.00
Delia Blanchard 100.00
Charles Moulton 100.00

$1,925.00

Ministerial and School Fund used by town 993.33

$2,918.33

Total Cemetery and School Fund $9,693.33

1950-51

TOWN OFFICERS
Unexpended 1949-50 $ 191.50
 Appropriated 1,800.00
Expended

Albert Lovejoy, 1st selectman $500.00
Allison Richards, 2nd selectman 100.00
Carroll Moore, 3rd selectman 100.00
Lloyd Robinson, Supt. of Schools 416.50
Lewis J. Tripp, Town Clerk 75.00
Lewis J. Tripp, Tax Collector 150.00
Ella F. Diffin, Treasurer 200.00
Freda Brown, School Comm. 25.00
Flobert Morse, School Comm. 25.00
Albert Lovejoy, School Comm. 25.00
Hattie Moore, Ballot Clerk 10.00
Gertrude Fogg, Ballot Clerk 10.00
Mura Tripp, Ballot Clerk 10.00
Zelda Richards, Ballot Clerk 10.00
Andrew Bates, Moderator 5.00

$1,661.50

Unexpended $330.00

1950-51

MEMORIAL DAY

Appropriated $50.00
Expended 50.00

HEALTH NURSE

Appropriated $50.00
Expended 50.00
County Tax Appropriated $368.63
County Tax Expended 368.63
State Tax Appropriated $1,400.50
State Tax Expended 1,400.50
1950-51

REPORT OF OVERSEERS
OF POOR

TOWN POOR

<table>
<thead>
<tr>
<th>Appropriated</th>
<th>$200.00</th>
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<tbody>
<tr>
<td>Otis Boutilier</td>
<td>11.25</td>
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<tr>
<td>Town of Guilford, Veteran III</td>
<td>460.72</td>
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<tr>
<td>Transferred from Miscellaneous Acct.</td>
<td>785.73</td>
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Expended

<table>
<thead>
<tr>
<th>Veteran III</th>
<th>$460.72</th>
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<tbody>
<tr>
<td>F. B. Titcomb</td>
<td>$287.06</td>
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<tr>
<td>French &amp; Curtis</td>
<td>43.03</td>
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<tr>
<td>Draper Corp.</td>
<td>7.50</td>
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<tr>
<td>Basil Patterson</td>
<td>10.00</td>
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<tr>
<td>Weatherbee Plumbing</td>
<td>6.17</td>
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<tr>
<td>Ross Drug Store</td>
<td>2.96</td>
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<tr>
<td>Dr. G. C. Howard</td>
<td>35.00</td>
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<tr>
<td>Mayo Memorial Hospital</td>
<td>69.00</td>
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<table>
<thead>
<tr>
<th>Guy True</th>
<th>$454.78</th>
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<tbody>
<tr>
<td>F. B. Titcomb</td>
<td>23.38</td>
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<td>J. P. Morse</td>
<td>281.90</td>
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<tr>
<td>Mayo Memorial Hospital</td>
<td>97.50</td>
</tr>
<tr>
<td>G. E. Dore, M. D.</td>
<td>52.00</td>
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</table>
Dwinal Hall
Mayo Memorial Hospital 237.00
G. C. Howard, M.D. 100.00
R. C. Stuart, M.D. 25.00

$362.00

Percy Smith
Town of Guilford $180.20

$1,457.70

DOVER-FOXCROFT, MAINE
Expended Veteran II
F. B. Titcomb $257.13
Henry Knox 50.73

$308.06

Received from Dover-Foxcroft 308.06

AID TO DEPENDENT CHILDREN
Unexpended $172.00
Appropriated 1950 300.00

Expended
To State Treasurer 295.92

Unexpended $176.08

STATE POOR
Expended Adolph Burke
F. B. Titcomb $394.22
Mayo Memorial Hospital 19.00
G. E. Dore, M.D. 19.00
G. C. Howard, M.D. 4.00

$486.22

Received from State 411.60

Due from State $24.62
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<td>F. B. Titcomb</td>
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<td>Henry Knox</td>
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<td></td>
<td>$256.68</td>
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<tr>
<td>Expended Charles I. Goff</td>
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<td>Due from State</td>
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<td>Ralph Thompson 1949 Acct.</td>
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<tr>
<td><strong>Educational</strong></td>
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<td>Common Schools</td>
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<td>Textbooks</td>
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<td>Aid to Dependent Children</td>
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<td>Winter Roads</td>
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<td>County Tax</td>
<td>368.63</td>
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<tr>
<td>Overlay and Fraction</td>
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<tr>
<td>Piscataquis Community School</td>
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<td><strong>Unclassified</strong></td>
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<td>Memorial Day</td>
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<td>Public Health Nurse</td>
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<td>Retire Town Debt</td>
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<tr>
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<td>191.50</td>
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<tr>
<td>Miscellaneous</td>
<td>417.14</td>
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REPORT OF ROAD COMMISSIONER
ALLISON RICHARDS

SUMMER ROADS AND BRIDGES

Unexpended $ 118.21
Appropriated 1950 2,000.00

$2,118.21

Expended

Labor 1,401.55
Material 113.41
Repairs 3.50
Gravel 35.50
Culverts 109.76
Transferred to Town Road Improvement 19.91

Total Expended $1,683.63

Unexpended $434.58

STATE AID ROAD CONSTRUCTION

Unexpended 1949—State Credit $ 106.50
Appropriated 1950-51 600.00
Appropriated by State 2,100.00

$2,806.50

Expended

Labor 1,592.35
Culvert 91.83
State Shovel No. 2 451.58
State Tar Road 361.66

Total Expended $2,497.42

Unexpended—State Credit $309.08
### TOWN ROAD IMPROVEMENT

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
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<tr>
<td>Unexpended 1949—State Credit</td>
<td>$20.21</td>
</tr>
<tr>
<td>Apportioned by State</td>
<td>$856.26</td>
</tr>
<tr>
<td>Transferred from Summer Roads</td>
<td>$19.91</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$896.48</strong></td>
</tr>
</tbody>
</table>

**Expended**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Labor</td>
<td>$757.35</td>
</tr>
<tr>
<td>Culvert</td>
<td>54.88</td>
</tr>
<tr>
<td>State Shovel No. 52</td>
<td>84.25</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$896.48</strong></td>
</tr>
</tbody>
</table>

### CUTTING BUSHES

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unexpended 1949</td>
<td>$50.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$50.00</strong></td>
</tr>
</tbody>
</table>

### SPECIAL RESOLVE

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Overdraft 1949—Due from State</td>
<td>$305.36</td>
</tr>
<tr>
<td>Received from State</td>
<td>$303.36</td>
</tr>
<tr>
<td>State Charges</td>
<td>2.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$305.36</strong></td>
</tr>
</tbody>
</table>

### WINTER ROADS

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unexpended 1949</td>
<td>$587.69</td>
</tr>
<tr>
<td>Appropriated 1950</td>
<td>2,000.00</td>
</tr>
<tr>
<td>Appropriated by State</td>
<td>3,783.99</td>
</tr>
<tr>
<td>Refund on Shovel</td>
<td>49.04</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$6,420.72</strong></td>
</tr>
</tbody>
</table>

**Expended**

<table>
<thead>
<tr>
<th>Item</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Plowing—Bernard Bennett</td>
<td>$4,312.50</td>
</tr>
<tr>
<td>Town of Guilford</td>
<td>56.64</td>
</tr>
<tr>
<td>State</td>
<td>278.40</td>
</tr>
<tr>
<td>Labor—Snow Fence</td>
<td>357.75</td>
</tr>
<tr>
<td>Labor—Sanding</td>
<td>551.19</td>
</tr>
<tr>
<td>Repairs</td>
<td>5.63</td>
</tr>
<tr>
<td>Material</td>
<td>191.20</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$5,753.36</strong></td>
</tr>
</tbody>
</table>

**Unexpended**

<table>
<thead>
<tr>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>$667.36</td>
</tr>
</tbody>
</table>
REPORT OF
SUPERINTENDENT OF SCHOOLS

To the Superintending School Committee and the Citizens of Abbot:

In accordance with the laws of the State of Maine, I am submitting my annual report as Superintendent of Schools.

At the present time there are 49 pupils attending the Village School distributed as follows:

- Grade I: 7
- Grade II: 8
- Grade III: 11
- Grade IV: 5
- Grade V: 8
- Grade VI: 10

making a total of 23 pupils in the intermediate room and 26 in the primary room. It is probable that there will be approximately the same number of entering pupils each year. Twenty-five pupils per room makes a good teaching load per teacher. If the entering class remains fairly constant from now on, the present Village School will be adequate to care for the school housing needs of the town.

Standard Achievement Tests were given to Grades V & VI last December. The results indicate that, on the whole, the pupils are making satisfactory progress. An attempt is being made to assist those who did not score satisfactorily to make improvement so that, when
similar tests are given at the end of the year, all pupils will have attained the correct standard.

Next summer the porch railings, and steps of the Village School should be repaired. The trim of the building should also be repainted. There should be ample funds in the unexpended balance of the repairs account to take care of these repairs without additional funds.

In the report of last year, it was stated that the unexpended balance in the common school account would be greatly reduced. A comparison of last year's report and this year's report shows that this balance was reduced from $2,537.32 to $1,261.66. It can readily be seen that it will be necessary to raise more money for common schools this year.

It has also been necessary to ask for a slight increase in the supplies account. This is due to the fact that, since January 1 of this year, the cost of paper and other supplies has increased 20% and can be expected to go higher.

I wish to take this opportunity to thank the members of the Superintending School Committee, the teachers, janitor and Town Officials for their cooperation in carrying on the work of the schools.

Respectfully submitted,

LLOYD H. ROBINSON
Supt. of Schools
### ABBOT FINANCIAL STATEMENTS

#### COMMON SCHOOLS

**Receipts**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Unexpended bal. Feb. 1950</td>
<td>2,537.32</td>
</tr>
<tr>
<td>Appropriation 1950</td>
<td>750.00</td>
</tr>
<tr>
<td>Piscataquis Community High School for conveyance</td>
<td>1,167.24</td>
</tr>
<tr>
<td>State School Fund</td>
<td>4,897.30</td>
</tr>
<tr>
<td>Int. on Trust Fund</td>
<td>59.60</td>
</tr>
<tr>
<td>Dividend on insurance policy</td>
<td>.70</td>
</tr>
<tr>
<td>By transfer from Community School</td>
<td>20.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>9,432.16</strong></td>
</tr>
</tbody>
</table>

**Expenditures**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teachers Salaries:</td>
<td></td>
</tr>
<tr>
<td>Matthew Lobikis</td>
<td>1,998.00</td>
</tr>
<tr>
<td>Glenys Smart</td>
<td>720.00</td>
</tr>
<tr>
<td>Helen Downs</td>
<td>1,003.00</td>
</tr>
<tr>
<td>Ina Thomas</td>
<td>17.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>3,738.00</strong></td>
</tr>
<tr>
<td>Fuel</td>
<td>271.28</td>
</tr>
<tr>
<td>Janitor and Cleaning</td>
<td>717.50</td>
</tr>
<tr>
<td>Elementary Tuition</td>
<td>11.10</td>
</tr>
<tr>
<td>School Conveyance:</td>
<td></td>
</tr>
<tr>
<td>Vera Norton</td>
<td>900.00</td>
</tr>
<tr>
<td>Allison Richards</td>
<td>900.00</td>
</tr>
<tr>
<td>Harry Patterson</td>
<td>288.00</td>
</tr>
<tr>
<td>Carl Merrill</td>
<td>630.00</td>
</tr>
<tr>
<td>Merrill &amp; Merrill</td>
<td>650.24</td>
</tr>
<tr>
<td>Jackson Ins. Agency</td>
<td>64.88</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>3,432.62</strong></td>
</tr>
</tbody>
</table>

Unexpended Balance Feb. 1951: 1,261.66

**Total** 9,432.16
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>SUPPLIES ACCOUNT</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Receipts</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unexpended balance Feb. 1950</td>
<td>$15.87</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Appropriation 1950</td>
<td>275.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfer from textbook account</td>
<td>2.71</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lights and power</td>
<td>$98.49 has</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Janitor supplies, paper and</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>other supplies</td>
<td>195.09</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>TEXTBOOK ACCOUNT</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Receipts</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unexpended balance Feb. 1950</td>
<td>$133.15</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Appropriation 1950</td>
<td>50.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Textbooks, workbooks and tests</td>
<td>$72.80</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Transfer to/supplies account</td>
<td>2.71</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>REPAIRS ACCOUNT</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Receipts</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unexpended balance 1950</td>
<td>$116.68</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Appropriation 1950</td>
<td>50.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Expenditures</strong></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Minor repairs</td>
<td>$33.10</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Unexpended bal. Feb. 1950</td>
<td>133.58</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Total: $293.58

Total: $183.15

Total: $166.68
INSURANCE ACCOUNT
Receipts
Appropriation 1950 $77.50
Expenditures
Premium on policy $75.00
Unexpended bal. Feb. 1951 2.50

$77.50

INSTRUCTIONAL MATERIALS ACCOUNT
Unexpended bal. Feb. 1950 $47.85
Unexpended bal. Feb. 1951 47.85
REPORT OF BOARD OF TRUSTEES OF
PISCATAQUIS COMMUNITY SCHOOL DISTRICT

Members of Board
Terms Expire 1951
Albert M. Lovejoy
Paul Morton
Terms Expire 1952
Carroll L. McKusick
Millard W. Smart
Terms Expire 1953
Ernest W. Austin
Raymond W. Davis
Harold E. Buzzell
Donald P. Morrison
Lewis A. Holmes
Franklin B. Titcomb

Officers of Board
Paul Morton, Chairman
Carroll L. McKusick, Treasurer
Millard W. Smart, Clerk
Frank H. Kent, Executive Secretary

To the Municipal Officers and Citizens of Abbot, Guilford, Parkman and Sangerville:

The Trustees of the Piscataquis Community School District submit their third annual "report of their doings, of the financial condition of said district and the physical condition of said school building or buildings, also such other matters pertaining to the district as shall show the inhabitants thereof how said trustees are fulfilling the duties and obligations of their trust."

During the fiscal year ending February 15, 1951, nine meetings of the board were held. At the annual meeting held on April 4, 1950, Harold E. Buzzell and Franklin B. Titcomb were sworn in as new members of the board. Officers elected were Paul Morton, Chairman; Carroll L. McKusick, Treasurer; and Millard W. Smart, Clerk. Frank H. Kent was reelected as executive secretary.
On July 10, 1950 the trustees met with Alonzo J. Har- 
man, architect, and William Salter of the firm of Stewart 
and Williams, to discuss the work which should be done 
before the new building would be accepted. Mr. Salter 
agreed to cover the floor of the home economics room and 
the floor of the cafeteria with mastipave, sand down the 
rough edges of the concrete slab in the shop, change the 
doors in the girls' shower room, and perform several other 
jobs which were not specifically called for in the contract. 
By August 7, 1950 this work had been completed in a satis-
factory manner and the trustees voted to accept the build-
ing and to pay Stewart and Williams the balance due on 
their contract.

The matter of purchasing equipment for the stage was 
discussed at a meeting of the trustees on October 2, 1950. 
At that time several organizations had indicated a willing-
ness to help raise the necessary funds. In order to encour-
age these groups, the trustees voted that "when and if a 
sum of $2,500 is raised by public effort and turned over to 
the trustees they in turn will match the $2,500 with a like 
amount for a total of $5,000 to be expended for the pur-
chase of a curtain and scenery for the stage and for bleach-
ers for use on the stage."

The Equipment Fund Committee reported on February 
13, 1951 that the fund had reached a total of $1,788.02 with 
more money coming in. The trustees take this opportunity 
to thank the committee and the citizens of the four towns 
for the splendid work they are doing.

Operational Costs

Now that the Piscataquis Community School District has 
operated its district high school for one full year, it is pos-
sible to compare costs with what it cost the towns to oper-
ate their school programs during the school year 1948-49—
the last year of operating Guilford and Sangerville High 
Schools.
Before making comparisons certain factors should be taken into consideration:

1. Only those items used by the state in figuring school rates were considered. Capital outlay and interest on bonds were not included. It is only reasonable to assume that it would have cost each town as much or more to solve its housing problem if the district had not been formed.

2. It is necessary to include the cost of both elementary and secondary programs in making comparisons because all subsidy earned by the district is paid directly to the towns, thus reducing the amounts each town must raise for elementary education.

3. The cost of the district high school includes the cost of conveying all high school pupils to the district school. Towns did not pay for conveying high school pupils under the former program.

4. When comparing costs for the school year 1949-50 with those for the school year 1948-49, one should keep in mind that the general price level advanced rapidly during that period and that there was a general cut in state aid of approximately 5% in 1950.

5. Only the three towns in School Union 62 were used in this comparison. The benefits to the town of Abbot should be comparable to those to the town of Parkman.

Cost of Elementary and Secondary Education 1948-49

<table>
<thead>
<tr>
<th>Item</th>
<th>Guilford</th>
<th>Sangerville</th>
<th>Parkman</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teaching and/or Tuition</td>
<td>$37,229.84</td>
<td>$22,278.40</td>
<td>$11,940.22</td>
</tr>
<tr>
<td>Janitor</td>
<td>2,332.00</td>
<td>1,924.51</td>
<td>517.24</td>
</tr>
<tr>
<td>Conveyance</td>
<td>2,520.00</td>
<td>3,697.50</td>
<td>3,170.34</td>
</tr>
<tr>
<td>Textbooks</td>
<td>1,686.04</td>
<td>580.00</td>
<td>203.05</td>
</tr>
<tr>
<td>Supplies</td>
<td>2,856.13</td>
<td>1,785.95</td>
<td>404.40</td>
</tr>
<tr>
<td>Fuel</td>
<td>1,706.80</td>
<td>990.97</td>
<td>231.50</td>
</tr>
<tr>
<td><strong>Total Cost</strong></td>
<td><strong>$48,430.81</strong></td>
<td><strong>$31,197.34</strong></td>
<td><strong>$16,516.35</strong></td>
</tr>
<tr>
<td>Less subsidy and tuition</td>
<td><strong>19,176.48</strong></td>
<td><strong>12,414.44</strong></td>
<td><strong>9,031.12</strong></td>
</tr>
<tr>
<td><strong>Net Cost to Town</strong></td>
<td><strong>$29,254.33</strong></td>
<td><strong>$18,782.90</strong></td>
<td><strong>$7,485.23</strong></td>
</tr>
</tbody>
</table>
Cost of Elementary and Secondary Education 1949-50

<table>
<thead>
<tr>
<th></th>
<th>Guilford</th>
<th>Sangerville</th>
<th>Parkman</th>
</tr>
</thead>
<tbody>
<tr>
<td>Teaching</td>
<td>$31,971.33</td>
<td>$23,260.18</td>
<td>$11,458.23</td>
</tr>
<tr>
<td>Janitor</td>
<td>1,969.97</td>
<td>2,010.58</td>
<td>649.43</td>
</tr>
<tr>
<td>Conveyance</td>
<td>4,612.61</td>
<td>4,015.88</td>
<td>2,326.04</td>
</tr>
<tr>
<td>Textbooks</td>
<td>1,589.41</td>
<td>647.93</td>
<td>331.14</td>
</tr>
<tr>
<td>Supplies</td>
<td>2,652.70</td>
<td>1,859.65</td>
<td>739.80</td>
</tr>
<tr>
<td>Fuel</td>
<td>2,201.17</td>
<td>1,389.94</td>
<td>757.39</td>
</tr>
<tr>
<td>Total Cost</td>
<td>$45,017.19</td>
<td>$33,484.16</td>
<td>$16,255.03</td>
</tr>
<tr>
<td>Less subsidy and tuition</td>
<td>12,174.14</td>
<td>13,056.62</td>
<td>10,109.54</td>
</tr>
<tr>
<td>Net Cost to Town</td>
<td>$32,843.05</td>
<td>$20,427.54</td>
<td>$ 6,145.49</td>
</tr>
</tbody>
</table>

The increase to the town of Guilford was $3,588.72 and to the town of Sangerville $1,704.64. This represents an increase of approximately 10% over a period when costs would have increased approximately that amount if the towns had continued to operate separate high schools. In the case of Parkman there was a decrease of $1,339.74 under what it would have cost the town at the 1948-49 level and in spite of rising costs.

District Finances

Last year the District Budget was not broken down to show the amount to be spent by the Community School Committee and by the Trustees. Such a breakdown will be necessary from now on to comply with the provisions of Section 206 of Chapter 37 of the Revised Statutes of Maine, which requires that all unexpended balances in the school maintenance account must be carried forward. An examination of the financial statement submitted by the Community School Committee will show a balance of $2,800.56 in this account. The treasurer's report shows that there is only $341.32 in the treasury. By adding the Trustees' Account to that of the Community School Committee you find that the difference between the unexpended bal-
ancés and the overdrafts is $318.02. This, plus the difference between $564.87 owed on Retirement and Withholding and the $541.57 paid on these accounts for last year, gives the $341.32 cash on hand reported by the Treasurer. This year the Community School Committee had to deduct $2,800.56 from the amount needed for school maintenance and the Trustees had to include that amount in their Miscellaneous Account. This procedure does not make any difference in the amount of the total budget but it does meet the requirements of the law.

School Plant

Since February 15, 1950, the new construction has been completed. A sprinkler system was installed in the new building and in the storage area under the new classrooms. The painting of the sprinkler pipe was not included in the contract but was done by local painters at a considerable saving to the District. New equipment was made for the home economics room and the kitchen.

Thanks to the efforts of the Guilford Chamber of Commerce and the wholehearted cooperation of local businessmen and citizens, the ledge in the school yard was removed and the entire area would have cost approximately $1,500 if done by the District. During the summer a heavy coating of tar was applied to the area around the buildings and to the driveways.

The entire school plant is insured for $300,000 with an additional $25,000 on the contents. The annual premium on this insurance is $423.85. There is also insurance against sprinkler leakage and on the two steam boilers.

On February 11, one of the sprinkler heads froze and a considerable amount of water damage resulted. The damage is covered by insurance. There was also a freeze-up in the gymnasium which was not covered by insurance. This damage was not caused by carelessness but was due to the fact that thermostatic controls do not function properly with hand-fired boilers. Automatic firing should be provided as soon as finances permit.
SUMMARY OF DISTRICT BUDGET FOR 1951-52

Community School Committee Accounts

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>School Maintenance</td>
<td>$50,600.00</td>
</tr>
<tr>
<td>Repairs and Insurance</td>
<td>1,800.00</td>
</tr>
<tr>
<td>Equipment</td>
<td>4,000.0</td>
</tr>
<tr>
<td>Vocational Education</td>
<td>5,850.00</td>
</tr>
<tr>
<td>Supervision</td>
<td>1,605.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>$63,855.00</strong></td>
</tr>
</tbody>
</table>

Trustees' Accounts

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bonds</td>
<td>$4,000.00</td>
</tr>
<tr>
<td>Interest on Bonds</td>
<td>2,235.00</td>
</tr>
<tr>
<td>Interest on Short Term Borrowing</td>
<td>500.00</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>3,000.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td><strong>9,735.00</strong></td>
</tr>
</tbody>
</table>

Total Budget $73,590.00

The proportional part to be paid by each town will be based upon the latest state valuation and will be as follows:

<table>
<thead>
<tr>
<th>Town</th>
<th>Percentage</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Guilford</td>
<td>55.17%</td>
<td>$40,599.60</td>
</tr>
<tr>
<td>Sangerville</td>
<td>26.49%</td>
<td>19,493.99</td>
</tr>
<tr>
<td>Parkman</td>
<td>10.37%</td>
<td>7,631.29</td>
</tr>
<tr>
<td>Abbot</td>
<td>7.97%</td>
<td>5,865.12</td>
</tr>
</tbody>
</table>

**Total** $73,590.00

TREASURER'S REPORT

Debits

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Balances February 15, 1950</td>
<td>$9,824.76</td>
</tr>
<tr>
<td>Received from—</td>
<td></td>
</tr>
<tr>
<td>Guilford, annual assessment</td>
<td>35,684.47</td>
</tr>
<tr>
<td>Sangerville, annual assessment</td>
<td>20,021.05</td>
</tr>
<tr>
<td>Parkman, annual assessment</td>
<td>7,608.83</td>
</tr>
<tr>
<td>Abbot, annual assessment</td>
<td>5,758.65</td>
</tr>
<tr>
<td>Guilford, State aid on plan</td>
<td>1,200.00</td>
</tr>
<tr>
<td>Sangerville, State aid on plan</td>
<td>894.28</td>
</tr>
<tr>
<td>Parkman, State aid on plan</td>
<td>339.03</td>
</tr>
<tr>
<td>Description</td>
<td>Amount</td>
</tr>
<tr>
<td>-------------------------------------------</td>
<td>--------------</td>
</tr>
<tr>
<td>Abbot, State aid on plan</td>
<td>257.30</td>
</tr>
<tr>
<td>For Tuition</td>
<td>443.16</td>
</tr>
<tr>
<td>For Insurance</td>
<td>554.10</td>
</tr>
<tr>
<td>Hot Lunches for electric stoves</td>
<td>404.25</td>
</tr>
<tr>
<td>For Chairs</td>
<td>24.00</td>
</tr>
<tr>
<td>For Supplies</td>
<td>185.33</td>
</tr>
<tr>
<td>For Rent</td>
<td>469.93</td>
</tr>
<tr>
<td>For Textbooks</td>
<td>9.06</td>
</tr>
<tr>
<td>Miscellaneous Refunds</td>
<td>19.00</td>
</tr>
<tr>
<td>Temporary Loans</td>
<td>34,000.00</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$117,997.20</td>
</tr>
</tbody>
</table>

**Credits**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bond</td>
<td>$4,000.00</td>
</tr>
<tr>
<td>Interest on bonds</td>
<td>2,325.00</td>
</tr>
<tr>
<td>Guilford Trust Co., temp. loans</td>
<td>34,000.00</td>
</tr>
<tr>
<td>Guilford Trust Co., int. on loan</td>
<td>641.50</td>
</tr>
<tr>
<td>Guilford Trust Co., safe dep. box rent</td>
<td>6.00</td>
</tr>
<tr>
<td>Guilford Trust Co., service charge</td>
<td>1.72</td>
</tr>
<tr>
<td>Town of Guilford, rent</td>
<td>1.00</td>
</tr>
<tr>
<td>Town of Guilford, title to land</td>
<td>1.00</td>
</tr>
<tr>
<td>Straw &amp; Martin, treasurer's bond</td>
<td>80.00</td>
</tr>
<tr>
<td>Carroll L. McKusick, treasurer's salary and postage</td>
<td>100.50</td>
</tr>
<tr>
<td>State Department of Audit</td>
<td>41.02</td>
</tr>
<tr>
<td>Central Maine Radio Service, work</td>
<td>62.49</td>
</tr>
<tr>
<td>Rupert Lyon, labor</td>
<td>80.25</td>
</tr>
<tr>
<td>Piscataquis Contracting Co., compressor</td>
<td>47.13</td>
</tr>
<tr>
<td>Grinnell Co., sprinkler system</td>
<td>8,500.00</td>
</tr>
<tr>
<td>Alonzo J. Harriman Inc., balance of fee and travel</td>
<td>996.39</td>
</tr>
<tr>
<td>Frank H. Kent, executive secretary</td>
<td>500.00</td>
</tr>
<tr>
<td>Stewart &amp; Williams, bal. on cont.</td>
<td>15,164.54</td>
</tr>
<tr>
<td>On School Board payrolls</td>
<td>56,107.34</td>
</tr>
<tr>
<td>Cash on hand</td>
<td>341.32</td>
</tr>
</tbody>
</table>

**Total** $117,997.20
The apparent discrepancy between the amount reported by the School Board and the amount paid by the treasurer on School Board payrolls is due to the fact that the dates of payment of Teachers' Retirement and Withholding Tax deductions do not agree with the date of the end of the fiscal year of the district. On February 15, 1950 there was $541.57 accrued and unpaid on these accounts. On February 15, 1951 the amount was $564.87.

Respectfully submitted,

CARROLL L. McKUSICK.
Treasurer

We wish to express our appreciation to all who have contributed time and money to improve the facilities of the Piscataquis Community School. The school stands as a symbol of what people can do when they work together for a common cause.

Respectfully submitted,

PAUL MORTON, Chairman
MILLARD W. SMART, Clerk
Board of Trustees
# Piscataquis Community School District Financial Statement

**For the Fiscal Year Ending February 15, 1951**

## Receipts

<table>
<thead>
<tr>
<th>ACCOUNT</th>
<th>Balance</th>
<th>From Towns</th>
<th>Tuition</th>
<th>Rentals</th>
<th>Other Receipts</th>
<th>Total Available</th>
<th>Detail</th>
<th>Totals</th>
<th>Unexp.</th>
<th>Overdraft</th>
</tr>
</thead>
<tbody>
<tr>
<td>Maintenance</td>
<td>$1,555.77</td>
<td>$50,100.00</td>
<td>$443.16</td>
<td></td>
<td>$203.39</td>
<td>$52,302.32</td>
<td></td>
<td>$49,501.76</td>
<td>$2,800.56</td>
<td></td>
</tr>
<tr>
<td>Instruction</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$27,329.85</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Janitor and Cleaning</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2,238.25</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Fuel</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2,558.40</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Conveyance</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>6,010.14</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Textbooks</td>
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<td></td>
<td></td>
<td></td>
<td>1,711.02</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supplies</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>4,117.92</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Manual Arts</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1,220.54</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>Agriculture</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>1,869.65</td>
<td></td>
<td></td>
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<tr>
<td>Home Economics</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>2,243.38</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Library</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>80.80</td>
<td></td>
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<tr>
<td>Laboratory</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>91.61</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$1,555.77</td>
<td>$50,100.00</td>
<td>$443.16</td>
<td>$203.39</td>
<td>$52,302.32</td>
<td>$49,501.76</td>
<td>$2,800.56</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Expenditures

<table>
<thead>
<tr>
<th>ACCOUNT</th>
<th>Detail</th>
<th>Totals</th>
<th>Unexp.</th>
<th>Overdraft</th>
</tr>
</thead>
<tbody>
<tr>
<td>Repairs and Insurance</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Repairs</td>
<td>2,111.76</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Insurance</td>
<td>1,380.11</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Equipment</td>
<td>2,314.25</td>
<td>2,428.25</td>
<td></td>
<td>307.40</td>
</tr>
<tr>
<td>Labor</td>
<td>501.69</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Material</td>
<td>1,119.16</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supervision</td>
<td>1,350.00</td>
<td>1,350.00</td>
<td>1,516.16</td>
<td>1,516.16</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$1,964.01</td>
<td>$55,550.00</td>
<td>$443.16</td>
<td>$1,191.74</td>
</tr>
</tbody>
</table>

## Trustees' Accounts

<table>
<thead>
<tr>
<th></th>
<th>Detail</th>
<th>Totals</th>
<th>Unexp.</th>
<th>Overdraft</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>7,840.75</td>
<td>13,823.00</td>
<td>469.93</td>
<td>24,824.29</td>
</tr>
<tr>
<td><strong>Total</strong></td>
<td>$9,824.76</td>
<td>$69,373.00</td>
<td>$443.16</td>
<td>$83,679.18</td>
</tr>
</tbody>
</table>

Note: Net balance all accounts 318.02
Excess of 1951 over 1950 Retirement and Withholding 23.30
Balance shown by Treasurer 341.32
REPORT OF PISCATAQUIS COUNTY
TUBERCULOSIS AND HEALTH ASSOCIATION

To the citizens and town officers of Abbot:

The following report of the Piscataquis County
Tuberculosis and Health Association is respectfully sub-
mitted.

Health is a primary objective of modern education.
Every school has tremendous opportunities of promoting
the health of its pupils and of its community.

School Health

Number of pupils inspected 45
Number with defective teeth 11
Number with defective throat 1
Number with defective speech 1
With orthopedic defects 1

Unclassified
Home visits on behalf of patients 5

Tuberculosis Prevention

Finding tuberculosis through the use of the tuber-
culin test of certain age and special groups with X-ray
of all contacts the reactors to find the source of infec-
tion and by survey of adult groups.

Periodic X-rays of known suspects and contacts;
follow up of all diagnosed and known cases.

Citizens are reminded in this report to call the
nurse for assistance with their health problems.

Respectfully submitted,

PELLIE R. GIBBONS, R.N.
Executive Nurse
Piscataquis County
Tuberculosis and Health
Assn.
DIVISION OF PUBLIC HEALTH NURSING

“Advance in human relations constitutes the challenge of the midcentury.”

“The central question to which the White House Conference of Children and Youth is addressing itself is: How can we develop in children the mental, emotional and spiritual qualities essential to individual happiness and responsible citizenship?”

“The child is the object of this great citizen endeavor, and his place in the family and the community constitutes the focal point. The influences surrounding him, the experiences through which he grows toward maturity will determine the future of our civilization.”

During the past year home visits were made to adults, expectant mothers, infants, and preschool children to give health supervision and guidance.

Clinics for Cardiac, Pediatric, Crippled Children, and Mental Hygiene services are available to children of your community through the Department of Health and Welfare. These clinics have been a benefit to children who were referred by their family physicians.

A series of three Child Health Conferences sponsored by the “Willing Workers” of the Congregational Church was held during the summer with a Guilford physician in attendance. The total number of children attending these conferences were seventy-six. There were three children vaccinated against smallpox, nineteen immunized against diphtheria and whooping cough, and fourteen immunized against tetanus.

The Piscataquis County Home Demonstration Agent visited one Child Health Conference and gave mothers an opportunity to discuss their nutritional problems and receive professional advice. Nine mothers with twenty children took advantage of this service.
Records of children entering school for the first time, who attended Child Health Conferences were transferred to your school nurse.

Because of the world crisis and revival of the Civilian Defense Organization there is a much greater need for a local health council to coordinate health activities and community planning. The importance of physical examinations and immunizations cannot be over-emphasized and considerable thought should be given towards offering infant and preschool children an opportunity to receive these services during the coming year.

Assistance given by local organizations and individuals in Public Health Nursing programs this past year has been greatly appreciated.

Respectfully submitted,

RUTH M. CHOATE
Public Health Nurse
State of Maine

STATE DEPARTMENT OF AUDIT

Augusta

September 19, 1950

Board of Selectmen
Abbot
Maine

Gentlemen:

In accordance with Chapter 16, Section 3, Revised Statutes of 1944, and at your request, the records of the Town of Abbot have been audited by the State Department of Audit for the period February 22, 1949 to February 20, 1950 inclusive.

The examination was made by Auditor M. E. Libby in accordance with generally accepted auditing standards applicable in the circumstances, and included all procedures which were considered necessary. Insofar as could be ascertained within the scope of the examination, the financial transactions of the Town appear to have been appropriately handled, with such exceptions as may be noted in the accompanying Comments.

Exhibits and Schedules incorporated in this report present the result of the financial operations of the Town for the period designated.

A recommendation is also offered which is believed to be worthy of your consideration.

All of which is respectfully submitted.

Very truly yours,

FRED M. BERRY
State Auditor

FMB/emb
An audit has been completed of the books and records of the Town of Abbot for the year ended February 20, 1950.

The records maintained by the Selectmen, Treasurer, Assessors, Tax Collector and Town Clerk were audited. The system of internal control was reviewed. Accounting records and other supporting evidence were examined or tested to the extent deemed necessary under the circumstances.

It is believed that the accompanying balance sheet together with the related financial statements fairly present the financial position of the Town at February 20, 1950, and the result of its operations for the year then ended.

During the year notes for $4,350.00 were authorized and issued, the proceeds from which were used for the Town of Abbot's share of the construction of the Community School District Building.

**ASSETS**

It was determined from an analysis of receipts and bank deposits that all cash recorded as received had been promptly deposited in the bank. The cash balance of $4,016.04 was reconciled with the February 21, 1950, bank statement of the Guilford Trust Company. The accounts receivable totaled $739.11 at the year end. Of this amount $42.78 appears to be of doubtful value and a reserve for this amount was established to provide for possible losses in collection.

The tax list as committed to the Tax Collector was verified by examination of the records of the Assessors. The tax commitment of $17,704.37 together with supplemental taxes of $13.50 made a total charge to the Collector of $17,717.87 and was accounted for as follows:
<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash Collections</td>
<td>$16,189.69</td>
</tr>
<tr>
<td>Less—Overpayments</td>
<td>5.00</td>
</tr>
<tr>
<td>Total</td>
<td>$16,184.69</td>
</tr>
<tr>
<td>Abatements</td>
<td>92.28</td>
</tr>
<tr>
<td>Transfers to Tax Liens</td>
<td>1,388.13</td>
</tr>
<tr>
<td>Error in Assessment</td>
<td>.16</td>
</tr>
<tr>
<td>Taxes Receivable</td>
<td>52.61</td>
</tr>
<tr>
<td>Total</td>
<td>$17,717.87</td>
</tr>
</tbody>
</table>

In addition to the unpaid accounts of the 1949 tax levy, there remains $224.50 unpaid on prior years' taxes. The supporting detail on unpaid taxes for all years is shown on Schedule A-11.

Tax liens totaling $1,388.13 were placed on properties to secure unpaid 1949 real estate taxes. Liens totaling $2,300.93 remained unredeemed at the close of the fiscal year. All liens on file were examined.

**LIABILITIES**

The accounts payable consisted of an item of $5.00 due Vera Norton for a tax overpayment.

**RESERVE**

The reserve for authorized expenditures represents the net balance of certain operating accounts which has been carried forward to the ensuing year for expenditure. The balance of $3,208.20 in this account represents an increase of $788.19 from the balance carried forward at the end of the previous year.

**SURPLUS**

The unappropriated surplus of $1,443.74 represents the excess of the assets over the liabilities and reserve. As compared with the unappropriated increase of $1,152.55 at the beginning of the year, this account reflected an increase of $291.19. This increase is analyzed on Exhibit C.
REVENUE AND EXPENDITURES

A statement of revenue and expenditures is presented on Exhibit B. This statement reflects an excess of revenue available over expenditures of $289.17 which was credited to the surplus account.

Overdrafts were noted in several appropriation accounts, the summary of which is shown on Exhibit D. The Attorney General has rendered an opinion on this point and it is included for the benefit of the municipal officers.

"The municipal officers are bound by the terms of the articles in the warrant calling the meeting providing for the expenditure of money. The officers should not spend more than the taxpayers appropriated at town meeting, unless the statute expressly authorizes an expenditure in excess of the appropriation."

The provisions of Chapter 84, Section 81 of the Revised Statutes of 1944, however, relate to expenditures of monies for highway purposes and permit overdrafts in cases of emergencies to the extent of 15% of the appropriation.

TRUST FUNDS

Cemetery Perpetual Care Funds totaling $5,800.00 are invested in 2½% government bonds. The balance of the Cemetery Trust Funds of $1,925.00 and the Ministerial and School Fund of $966.66 remains due from the General Fund.

Attention of the Municipal Officers is again called to the provisions of Chapter 80, Section 106 of the Revised Statutes of 1944, which provides the manner of investment of all trust funds.

Interest earned on invested funds was credited to the interest account, from which expenses for Cemetery Care were expended.
GENERAL

Collections on the following excise tax receipts were accounted for and were traced to deposit with the Treasurer.

1949—Receipts No. 71-170  $574.37
1950—Receipts No. 1-68    581.22

TOTAL               $1,155.59

Corporate surety bonds in the amount of $3,000.00 each were on file for the Treasurer and Tax Collector.

A review of the valuation records indicated the possibility of strengthening the description of some of the properties.

It is suggested that transfers of balances between accounts be authorized by a recorded vote at the annual town meeting.

RECOMMENDATION

The following recommendation is believed to be worthy of consideration by the municipal officers:

(1) That, the State System of Accounting for town owned property and equipment be adopted so that a record will be available to show values and other pertinent data for municipal capital investments.
## TOWN OF ABBOT
### COMPARATIVE BALANCE SHEET

**February 20, 1950**

### GENERAL FUND

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>February 20, 1950</th>
<th>February 21, 1949</th>
</tr>
</thead>
<tbody>
<tr>
<td>Cash in Bank</td>
<td>$4,016.04</td>
<td>$4,362.39</td>
</tr>
<tr>
<td>Accounts Receivable (Sch. A-1)</td>
<td>$739.11</td>
<td>$324.40</td>
</tr>
<tr>
<td>Less—Reserve for Losses</td>
<td>42.78</td>
<td>187.18</td>
</tr>
<tr>
<td></td>
<td></td>
<td>696.33</td>
</tr>
<tr>
<td>Taxes Receivable (Sch. A-2)</td>
<td>277.11</td>
<td>321.26</td>
</tr>
<tr>
<td>Less—Reserve for Losses</td>
<td>46.69</td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td>277.11</td>
</tr>
<tr>
<td>Tax Liens (Sch. A-3)</td>
<td>2,300.93</td>
<td>1,481.85</td>
</tr>
<tr>
<td>Sheriff’s Deeds (Sch. A-4)</td>
<td>75.46</td>
<td>75.46</td>
</tr>
<tr>
<td>Less—Reserve for Losses</td>
<td>37.73</td>
<td>37.73</td>
</tr>
<tr>
<td></td>
<td></td>
<td>37.73</td>
</tr>
<tr>
<td>Tax Acquired Property (Sch. A-5)</td>
<td>215.46</td>
<td>215.46</td>
</tr>
</tbody>
</table>

**TOTAL—GENERAL FUND**: $7,543.60

<table>
<thead>
<tr>
<th>LIABILITIES</th>
<th>February 20, 1950</th>
<th>February 21, 1949</th>
</tr>
</thead>
<tbody>
<tr>
<td>Accounts Payable (Sch. A-6)</td>
<td>5.00</td>
<td></td>
</tr>
<tr>
<td>Due Trust Funds (Sch. A-8)</td>
<td>2,891.66</td>
<td>$2,891.66</td>
</tr>
</tbody>
</table>

**Total Liabilities**: 2,896.66

**RESERVE**

| Reserve for Authorized Expenditures (Ex. D)| 3,203.30          | 2,465.01          |
|SURPLUS                                    |                   |                   |
|Unappropriated (Ex. C)                     | 1,443.74          | 1,152.55          |

**TOTAL—GENERAL FUND**: $7,543.60

### DEBT FUND

<table>
<thead>
<tr>
<th>ASSETS</th>
<th>February 20, 1950</th>
<th>February 21, 1949</th>
</tr>
</thead>
<tbody>
<tr>
<td>Amount Necessary to Retire Notes from Future Revenue</td>
<td>$4,350.00</td>
<td></td>
</tr>
<tr>
<td>LIABILITIES</td>
<td></td>
<td></td>
</tr>
<tr>
<td>Notes Payable (Sch. A-7)</td>
<td>$4,350.00</td>
<td></td>
</tr>
</tbody>
</table>
TRUST FUNDS

ASSETS

Time Deposits.
Investments (Sch. A-8) $5,800.00
Due from General Fund (Sch. A-8) 2,891.66

TOTAL—TRUST FUNDS $8,691.66

LIABILITIES

Principals (Sch. A-8) 8,691.66

TOTAL—TRUST FUNDS $8,691.66

TOWN OF ABBOT
STATEMENT OF REVENUE & EXPENDITURES

Year Ended February 20, 1950

REVENUE:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Tax Commitment</td>
<td>$17,704.37</td>
</tr>
<tr>
<td>Supplemental Taxes</td>
<td>22.50</td>
</tr>
<tr>
<td>Excise Taxes</td>
<td>1,155.54</td>
</tr>
<tr>
<td>State of Maine</td>
<td>13,434.47</td>
</tr>
<tr>
<td>Sale of Cemetery Lots</td>
<td>100.00</td>
</tr>
<tr>
<td>Tax Lien Costs</td>
<td>50.16</td>
</tr>
<tr>
<td>Sales and Rentals</td>
<td>41.00</td>
</tr>
<tr>
<td>Charity Refunds</td>
<td>106.48</td>
</tr>
<tr>
<td>Interest on School Fund</td>
<td>59.60</td>
</tr>
<tr>
<td>Interest on Taxes &amp; Tax Liens</td>
<td>84.27</td>
</tr>
<tr>
<td>Interest on Trust Funds</td>
<td>81.12</td>
</tr>
<tr>
<td>Miscellaneous</td>
<td>17.00</td>
</tr>
<tr>
<td>TOTAL REVENUE</td>
<td>32,836.51</td>
</tr>
</tbody>
</table>

ADD:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Proceeds Received from Notes Issued</td>
<td>4,350.00</td>
</tr>
</tbody>
</table>

TOTAL                                           37,186.51

DEDUCT:

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Revenue Applicable to Appropriation</td>
<td></td>
</tr>
<tr>
<td>Carrying Balances</td>
<td>738.19</td>
</tr>
</tbody>
</table>

TOTAL                                           $36,448.32
## EXPENDITURES:

<table>
<thead>
<tr>
<th>Category</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>General Government</td>
<td>2,237.78</td>
</tr>
<tr>
<td>Health</td>
<td>50.00</td>
</tr>
<tr>
<td>Highways and Bridges</td>
<td>11,266.85</td>
</tr>
<tr>
<td>Charities</td>
<td>3,186.70</td>
</tr>
<tr>
<td>Education</td>
<td>17,188.34</td>
</tr>
<tr>
<td>Interest</td>
<td>292.91</td>
</tr>
<tr>
<td>Special Assessments</td>
<td>1,769.13</td>
</tr>
<tr>
<td>Abatements</td>
<td>92.28</td>
</tr>
<tr>
<td>Unclassified</td>
<td>75.16</td>
</tr>
</tbody>
</table>

**TOTAL EXPENDITURES**  
36,159.15

**NET GAIN FROM OPERATIONS**  
$289.17
Preserve This Report

A sufficient number of these reports have been printed to furnish every interested citizen with a copy. An effort has been made to get them into the hands of the voters in advance. It should be borne in mind that if copies are left at home there may not be a sufficient number at the hall to go around on town meeting day. This year or any year it is desirable for you to have a copy of the annual report as soon as issued. It is also important for you to preserve it and bring it with you town meeting day morning.